

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Whitley Co Cons Schools (8665)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$9,784,910	\$9,751,916	\$9,345,109	\$8,377,201	-3.8%	-10.4%
Group Health Insurance	222	\$2,100,795	\$2,237,001	\$2,182,134	\$2,277,579	2.0%	4.4%
Non - Certified Salaries	120	\$1,305,339	\$1,294,392	\$1,258,714	\$1,267,391	-0.7%	0.7%
Equipment	730	\$1,045,417	\$749,908	\$952,958	\$916,607	-3.2%	-3.8%
Social Security Certified	212	\$737,870	\$736,710	\$706,877	\$636,904	-3.6%	-9.9%
Teacher Retirement Fund, After 7-1-95	216	\$612,195	\$629,512	\$657,889	\$604,858	-0.3%	-8.1%
Pre-2008 Object Code - Temporary Salaries	130	\$262,810	\$302,800	\$306,828	\$329,846	5.8%	7.5%
Other Group Insurance Authorized by Statute	224	\$242,576	\$244,700	\$235,329	\$231,950	-1.1%	-1.4%
Operational Supplies	611	\$278,955	\$232,876	\$260,289	\$209,276	-6.9%	-19.6%
Public Employees Retirement Fund	214	\$127,957	\$154,080	\$155,000	\$169,477	7.3%	9.3%
Other Employee Benefits	241 - 290	\$140,917	\$121,368	\$115,872	\$116,632	-4.6%	0.7%
Instructional Programs Improvement Services	312	\$128,046	\$151,992	\$87,880	\$112,648	-3.2%	28.2%
Other Professional and Technical Services	319	\$4,700	\$95,317	\$100,567	\$105,989	117.9%	5.4%
Transfer Tuition to Other School Corps Within State	561	\$94,062	\$119,005	\$181,293	\$101,292	1.9%	-44.1%
Social Security Noncertified	211	\$77,232	\$89,490	\$88,163	\$89,000	3.6%	0.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$128,499	\$121,885	\$102,666	\$88,208	-9.0%	-14.1%
Workers Compensation Insurance	225	\$34,411	\$42,581	\$45,072	\$47,264	8.3%	4.9%
Travel	580	\$45,474	\$26,890	\$37,098	\$47,263	1.0%	27.4%
Textbooks	630	\$444,447	\$384,661	\$95,635	\$28,586	-49.6%	-70.1%
Library Books	640	\$4,580	\$24,693	\$26,260	\$21,659	47.5%	-17.5%
Group Life Insurance	221	\$15,593	\$14,938	\$14,879	\$14,108	-2.5%	-5.2%
Periodicals	650	\$13,285	\$10,950	\$11,122	\$10,722	-5.2%	-3.6%
Other Communication Services	533 - 539	\$25,687	\$7,762	\$26,151	\$8,228	-24.8%	-68.5%
Dues and Fees	810	\$3,695	\$11,583	\$4,555	\$3,529	-1.1%	-22.5%
Instruction Services	311	\$6,800	\$4,047	\$2,800	\$3,004	-18.5%	7.3%
Other Supplies and Materials	615, 660 - 689	\$3,725	\$3,613	\$3,164	\$2,777	-7.1%	-12.2%
Telephone	531	\$3,946	\$5,418	\$3,533	\$2,718	-8.9%	-23.0%
Unemployment Insurance	230	\$25,376	\$4,830	\$4,529	\$1,664	-49.4%	-63.3%
Repairs and Maintenance Services	430	\$0	\$0	\$0	\$995	NA	NA
Postage and Postage Machine Rental	532	\$955	\$965	\$745	\$145	-37.6%	-80.5%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$2,985	\$550	\$0	\$0	-100.0%	NA
Terminal Leave	125	\$0	\$685	\$82	\$0	NA	-100.0%
<b>Student Academic Achievement Total</b>		<b>\$17,703,236</b>	<b>\$17,577,117</b>	<b>\$17,013,192</b>	<b>\$15,827,520</b>	<b>-2.8%</b>	<b>-7.0%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$1,626,732	\$1,717,795	\$1,666,120	\$1,536,750	-1.4%	-7.8%
Non - Certified Salaries	120	\$686,258	\$691,480	\$707,105	\$785,558	3.4%	11.1%
Group Health Insurance	222	\$396,431	\$437,183	\$447,806	\$460,588	3.8%	2.9%

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## Biannual Financial Report Data

## Whitley Co Cons Schools (8665)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Operational Supplies	611	\$171,462	\$134,413	\$167,464	\$131,381	-6.4%	-21.5%
Teacher Retirement Fund, After 7-1-95	216	\$128,958	\$139,564	\$137,075	\$129,037	0.0%	-5.9%
Social Security Certified	212	\$120,302	\$126,798	\$121,864	\$112,340	-1.7%	-7.8%
Public Employees Retirement Fund	214	\$77,140	\$80,672	\$90,339	\$105,709	8.2%	17.0%
Other Professional and Technical Services	319	\$237,700	\$136,608	\$123,424	\$103,904	-18.7%	-15.8%
Other Employee Benefits	241 - 290	\$62,358	\$58,536	\$69,355	\$67,324	1.9%	-2.9%
Telephone	531	\$59,281	\$62,605	\$59,495	\$56,335	-1.3%	-5.3%
Social Security Noncertified	211	\$49,077	\$48,896	\$49,553	\$54,657	2.7%	10.3%
Other Group Insurance Authorized by Statute	224	\$38,836	\$40,272	\$38,698	\$36,564	-1.5%	-5.5%
Statistical Services	317	\$25,688	\$26,150	\$25,413	\$30,575	4.5%	20.3%
Travel	580	\$21,118	\$27,285	\$22,904	\$15,588	-7.3%	-31.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$13,296	\$16,020	\$15,757	\$14,258	1.8%	-9.5%
Postage and Postage Machine Rental	532	\$10,259	\$19,022	\$23,190	\$12,323	4.7%	-46.9%
Workers Compensation Insurance	225	\$6,718	\$8,155	\$8,510	\$9,478	9.0%	11.4%
Dues and Fees	810	\$2,663	\$4,538	\$5,527	\$6,321	24.1%	14.4%
Pupil Services	313	\$585	\$225	\$674	\$5,670	76.4%	741.6%
Group Life Insurance	221	\$3,991	\$4,486	\$4,251	\$4,208	1.3%	-1.0%
Repairs and Maintenance Services	430	\$0	\$440	\$822	\$937	NA	13.9%
Pre-2008 Object Code - Temporary Salaries	130	\$9,277	\$18,245	\$6,040	\$178	-62.8%	-97.1%
Terminal Leave	125	\$0	\$0	\$0	\$77	NA	NA
Severance/Early Retirement Pay	213	\$8,601	\$0	\$0	\$0	-100.0%	NA
Equipment	730	\$70,482	\$3,697	\$16,508	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$0	\$0	\$8,907	\$0	NA	-100.0%
Student Transportation Services	510	\$1,222	\$0	\$0	\$0	-100.0%	NA
Library Books	640	\$204	\$234	\$0	\$0	-100.0%	NA
<b>Student Instructional Support Total</b>		<b>\$3,828,639</b>	<b>\$3,803,319</b>	<b>\$3,816,799</b>	<b>\$3,679,759</b>	<b>-1.0%</b>	<b>-3.6%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$2,913,526	\$2,943,873	\$3,012,332	\$2,841,950	-0.6%	-5.7%
Repairs and Maintenance Services	430	\$693,964	\$683,631	\$704,657	\$776,176	2.8%	10.1%
Light and Power - Other Than Heating and Cooling	625	\$598,124	\$582,882	\$605,473	\$616,232	0.7%	1.8%
Food Purchases	614	\$597,179	\$610,883	\$552,532	\$474,647	-5.6%	-14.1%
Group Health Insurance	222	\$366,582	\$370,678	\$398,987	\$423,186	3.7%	6.1%
Public Employees Retirement Fund	214	\$329,033	\$339,459	\$371,307	\$363,502	2.5%	-2.1%
Insurance	520	\$250,250	\$259,966	\$259,149	\$279,767	2.8%	8.0%
Gasoline and Lubricants	613	\$308,815	\$296,888	\$294,744	\$232,781	-6.8%	-21.0%
Certified Salaries	110	\$127,000	\$127,000	\$137,604	\$226,593	15.6%	64.7%
Social Security Noncertified	211	\$234,801	\$220,945	\$226,539	\$213,256	-2.4%	-5.9%
Heating and Cooling for Buildings - Gas	622	\$132,799	\$145,378	\$225,088	\$194,028	9.9%	-13.8%

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**Whitley Co Cons Schools (8665)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Equipment	730	\$6,578	\$14,891	\$33,563	\$176,424	127.6%	425.6%
Other Professional and Technical Services	319	\$384	\$0	\$6,045	\$159,461	351.3%	2537.9%
Water and Sewage	411	\$154,202	\$160,351	\$152,272	\$153,650	-0.1%	0.9%
Operational Supplies	611	\$132,762	\$128,652	\$155,535	\$146,894	2.6%	-5.6%
Workers Compensation Insurance	225	\$89,310	\$94,455	\$104,745	\$107,909	4.8%	3.0%
Terminal Leave	125	\$0	\$10,435	\$47,642	\$53,104	NA	11.5%
Travel	580	\$44,094	\$42,078	\$44,010	\$51,266	3.8%	16.5%
Board Member Compensation	115	\$34,000	\$35,220	\$34,520	\$37,380	2.4%	8.3%
Dues and Fees	810	\$19,579	\$18,571	\$19,371	\$19,123	-0.6%	-1.3%
Overtime Salaries	140	\$17,396	\$19,720	\$17,649	\$18,161	1.1%	2.9%
Tires and Repairs	612	\$17,838	\$13,750	\$11,934	\$17,375	-0.7%	45.6%
Pre-2008 Object Code - Temporary Salaries	130	\$59,108	\$28,586	\$17,299	\$16,855	-26.9%	-2.6%
Social Security Certified	212	\$8,814	\$9,037	\$10,181	\$16,724	17.4%	64.3%
Other Group Insurance Authorized by Statute	224	\$17,630	\$15,760	\$16,377	\$16,109	-2.2%	-1.6%
Removal of Refuse and Garbage	412	\$13,874	\$13,824	\$13,824	\$13,824	-0.1%	0.0%
Other Communication Services	533 - 539	\$10,633	\$11,011	\$11,482	\$11,431	1.8%	-0.4%
Teacher Retirement Fund, After 7-1-95	216	\$1	\$0	\$1,111	\$10,157	1005.5%	813.9%
Other Purchased Services	593	\$7,903	\$4,205	\$5,806	\$7,873	-0.1%	35.6%
Other Purchased Property Services	490 - 499	\$4,514	\$4,548	\$4,029	\$6,192	8.2%	53.7%
Advertising	540	\$3,770	\$4,284	\$6,039	\$6,183	13.2%	2.4%
Board of Education Services	318	\$18,279	\$7,246	\$4,479	\$5,532	-25.8%	23.5%
Student Transportation Services	510	\$2,035	\$1,460	\$2,748	\$5,135	26.0%	86.8%
Other Employee Benefits	241 - 290	\$5,000	\$5,000	\$5,000	\$5,000	0.0%	0.0%
Postage and Postage Machine Rental	532	\$406	\$433	\$4,209	\$4,345	80.9%	3.2%
Group Life Insurance	221	\$4,498	\$4,407	\$4,453	\$4,301	-1.1%	-3.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,810	\$3,810	\$3,810	\$3,883	0.5%	1.9%
Textbooks	630	\$4,415	\$2,357	\$1,835	\$3,016	-9.1%	64.3%
Telephone	531	\$2,771	\$3,199	\$2,180	\$1,926	-8.7%	-11.7%
Official Bond Premiums	525	\$1,975	\$1,975	\$1,925	\$1,845	-1.7%	-4.2%
Miscellaneous Objects	876 - 899	\$459	\$1,129	\$1,026	\$1,541	35.4%	50.2%
Unemployment Insurance	230	\$8,827	\$4,510	-\$3,397	\$137	-64.7%	NA
Periodicals	650	\$231	\$134	\$49	\$49	-32.1%	0.0%
Vehicles	731	\$343,094	\$339,698	\$428,646	\$0	-100.0%	-100.0%
Severance/Early Retirement Pay	213	\$12,341	\$4,915	\$0	\$0	-100.0%	NA
Rentals	440	\$0	\$0	\$118	\$0	NA	-100.0%
Awards	875	\$0	\$0	\$1,643	\$0	NA	-100.0%
Bank Service Charges	871	\$7,441	\$4,686	\$535	\$0	-100.0%	-100.0%
<b>Overhead and Operational Total</b>		<b>\$7,610,046</b>	<b>\$7,595,917</b>	<b>\$7,961,108</b>	<b>\$7,724,923</b>	<b>0.4%</b>	<b>-3.0%</b>

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**Biannual Financial Report Data**

**Whitley Co Cons Schools (8665)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
<b>Non Operational</b>							
Redemption of Principal	831	\$2,983,000	\$3,375,228	\$3,655,907	\$3,866,022	6.7%	5.7%
Interest	832	\$1,657,605	\$1,569,038	\$1,515,148	\$1,271,545	-6.4%	-16.1%
Equipment	730	\$249,433	\$171,434	\$215,011	\$514,085	19.8%	139.1%
Non - Certified Salaries	120	\$203,054	\$208,744	\$204,648	\$206,366	0.4%	0.8%
Construction Services	450	\$795,905	\$1,165,502	\$557,013	\$165,061	-32.5%	-70.4%
Other Professional and Technical Services	319	\$30,635	\$25,969	\$77,924	\$144,532	47.4%	85.5%
Certified Salaries	110	\$163,991	\$154,260	\$147,300	\$134,075	-4.9%	-9.0%
Operational Supplies	611	\$43,098	\$53,461	\$41,998	\$46,604	2.0%	11.0%
Rentals	440	\$18,000	\$11,756	\$15,907	\$18,116	0.2%	13.9%
Social Security Noncertified	211	\$15,285	\$15,705	\$15,435	\$15,670	0.6%	1.5%
Teacher Retirement Fund, After 7-1-95	216	\$13,613	\$12,984	\$12,407	\$10,663	-5.9%	-14.1%
Social Security Certified	212	\$12,546	\$11,801	\$11,268	\$10,248	-4.9%	-9.1%
Public Employees Retirement Fund	214	\$7,025	\$7,548	\$8,209	\$8,633	5.3%	5.2%
Group Health Insurance	222	\$13,063	\$13,873	\$10,866	\$6,087	-17.4%	-44.0%
Gasoline and Lubricants	613	\$4,526	\$3,707	\$3,151	\$2,861	-10.8%	-9.2%
Workers Compensation Insurance	225	\$2,001	\$2,154	\$2,444	\$2,507	5.8%	2.6%
Other Group Insurance Authorized by Statute	224	\$1,481	\$1,471	\$1,440	\$1,381	-1.7%	-4.1%
Repairs and Maintenance Services	430	\$1,646	\$1,370	\$1,191	\$1,152	-8.5%	-3.2%
Bank Service Charges	871	\$0	\$0	\$1,000	\$1,000	NA	0.0%
Insurance	520	\$922	\$719	\$711	\$710	-6.3%	-0.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$715	\$681	\$671	\$678	-1.3%	1.0%
Group Life Insurance	221	\$66	\$66	\$66	\$66	0.0%	0.0%
Travel	580	\$749	\$0	\$0	\$0	-100.0%	NA
Awards	875	\$700	\$2,300	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$458	\$0	\$912	-\$304	NA	-133.3%
<b>Non Operational Total</b>		<b>\$6,219,516</b>	<b>\$6,809,772</b>	<b>\$6,500,628</b>	<b>\$6,427,758</b>	<b>0.8%</b>	<b>-1.1%</b>
<b>Grand Total</b>		<b>\$35,361,437</b>	<b>\$35,786,126</b>	<b>\$35,291,727</b>	<b>\$33,659,961</b>	<b>-1.2%</b>	<b>-4.6%</b>